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Separate paging is given to this Part in order that it may be filed as a separate compilation

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(Legislative Department)

New Delhi, the 30th January, 1993/*Magha* 10, 1914 (*Saka*)

THE MADHYA PRADESH MOTORYAN KARADHAN (AMENDMENT) ORDINANCE, 1993

No. 20 OF 1993

Promulgated by the President in the Forty-fourth Year of the Republic of India.

An Ordinance further to amend the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991.

WHEREAS by a proclamation issued on the 15th day of December, 1992 by the President under article 356 of the Constitution, the powers of the Legislature of the State of Madhya Pradesh have been declared to be exercisable by or under the authority of Parliament;

AND WHEREAS the Madhya Pradesh Motoryan Karadhan (Sanshodhan) Adhyadesh, 1992 to provide for the aforesaid matters was promulgated by the Governor on the 10th October, 1992;

AND WHEREAS the Madhya Pradesh Motoryan Karadhan (Sanshodhan) Adhyadesh, 1992 has ceased to operate;

AND WHEREAS it is necessary to provide for continuity of the provisions made under the aforesaid Adhyadesh;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution and of all other powers enabling him in that behalf, the President is pleased to promulgate the following Ordinance:—

Short title and commencement.

1. (1) This Ordinance may be called the Madhya Pradesh Motoryan Karadhan (Amendment) Ordinance, 1993.

(2) It shall be deemed to have come into force on the 10th day of October, 1992.

Madhya Pradesh Act No. 25 of 1991 to be temporarily amended.

2. During the period of operation of this Ordinance, the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991) (hereinafter referred to as the Principal Act), shall have effect subject to the amendments specified in sections 3 to 8.

Substitution of new section for section 8.

3. For section 8 of the Principal Act, the following Section shall be substituted, namely:—

Filing of declaration and determination of tax payable.

'8. (1) Every owner, who is liable to pay the tax under this Act, shall file a declaration with the Taxation Authority together with the proof of the payment of the tax which he appears to be liable to pay in respect of such vehicle in such form and within such time as may be prescribed.

(2) When any motor vehicle in respect of which tax has been paid is altered in such a manner as to cause the vehicle to become a motor vehicle in respect of which a higher rate of tax is payable, the owner of such vehicle shall file an additional declaration with the Taxation Authority together with the certificate of registration and the poof of the payment of difference of tax which he appears to be liable to pay in respect of such vehicle, in such form and within such time as may be prescribed.

(3) On receipt of the declaration under sub-section (1) or the additional declaration under sub-section (2) as the case may be, the Taxation Authority shall, after making such enquiry as it deems fit and after giving to the owner an opportunity of being heard, determine, by an order in writing, the tax payable by the owner and intimate the same to him in such form and within such time as may be prescribed.

(4) Where the owner fails to file a declaration required under sub-section (1) or (2), the Taxation Authority may, on the basis of information available with it and after giving to the owner an opportunity of being heard, by an order in writing, determine the amount of tax payable by such owner *suo motu* and intimate the same to him in such form and within such time as may be prescribed.

(5) On determination of the tax payable under sub-section (3) or (4), as the case may be, by the Taxation Authority, the difference of the amount of tax payable and the amount of tax paid shall, as the case may be, be paid by or refunded to the owner in a manner applicable to the payment or refund of tax under this Act and rules.

(6) Where the owner files a false declaration, the Taxation Authority shall, after giving the owner an opportunity of being heard, by an order

in writing, impose a penalty not exceeding twice the amount of tax determined under sub-section (*3*).

Explanation.—"Alteration in a motor vehicle" includes an acquisition, surrender or non-use of or any change in a permit by which the vehicle is covered.'.

Amendment of section 13.

4. In sub-section (*1*) of section 13 of the Principal Act, for the words "quarterly tax" occurring twice, the words "the unpaid amount of tax" shall respectively be substituted.

Amendment of section 14.

5. In clause (*i*) of sub-section (*1*) of section 14 of the Principal Act, for the words "quarter, half year or year" occurring twice, the words "month, quarter, half year or year" shall respectively be substituted.

Amendment of section 16.

6. After sub-section (*3*) of section 16 of the Principal Act, the following sub-section shall be inserted, namely:—

"(*4*) Where a motor vehicle has been seized and detained under sub-section (*3*), the owner or the person incharge of such vehicle may apply to the Taxation Authority or any officer authorised in this behalf by the State Government together with the relevant documents for the release of the vehicle and if such authority or officer, after verification of such documents, is satisfied that no amount of tax is due in respect of that vehicle, may by an order in writing release such vehicle.".

Amendment of section 24.

7. For clause (*a*) of sub-section (*2*) of section 24 of the Principal Act, the following clause shall be substituted, namely:—

"(*a*) the form of declaration and the time within which declaration shall be filed under sub-section (*1*) or (*2*) of section 8 and the form in which and the time within which the intimation of determination of tax shall be given under sub-section (*3*) or (*4*), of section 8;".

Amendment of First Schedule.

8. In item IV of the First Schedule to the Principal Act,—

(*i*) in *Explanation* (*7*), the words brackets and letter "clause (*m*) of" shall be omitted;

(*ii*) after *Explanation* (*8*), the following *Explanation* shall be added, namely:—

"*Explanation* (*9*).—The tax payable by the holder of service of stage carriages permit in respect of buses authorised to ply on such permit shall be calculated on the basis of average seating capacity of such buses.—

(*i*) under sub-item (d) of such number of buses as is required for plying on any day to maintain service on all the routes covered by the permits held, and

(*ii*) after *Explanation* (*8*), the following *Explanation* shall be added, buses.".

Validation.

9. Any action taken or thing done (including any rule made, declaration filed, tax determined or collected or, order passed or proceedings

initiated by the Taxation Authority) or purported to have been taken or done under sections 8, 13, 14, 16 and 24 of, and the First Schedule to, the Principal Act as amended by this Ordinance shall be deemed to be, and to have always been, as valid and effective as if the said sections and Schedule as so amended had been in force when such thing was done or such action was taken.

SHANKER DAYAL SHARMA,
President.

K. L. MOHANPURIA,
Secy. to the Govt. of India.

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Omission of sections 178 to 183.

2. In the Delhi Municipal Corporation Act, 1957 (hereinafter referred to as the principal Act) the heading "Terminal Taxes on Goods" before section 178 and sections 178 to 183 (both inclusive) shall be omitted. 66 of 1957.

Omission of sections 463 and 464.

3. Sections 463 and 464 of the principal Act shall be omitted.

Omission of Tenth Schedule.

4. Tenth Schedule to the principal Act shall be omitted.

SHANKER DAYAL SHARMA,
President.

K. L. MOHANPURIA,
Secy. to the Govt. of India.

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